

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE KINGDOM OF DENMARK (SKATTEFORVALTNINGEN) TAX REFUND SCHEME LITIGATION MASTER DOCKET 18-md-02865-LAK

This document relates to: The cases identified in Appendix A

**DECLARATION OF MICHAEL M. ROSENSAFT IN FURTHER SUPPORT OF
DEFENDANTS' MOTION TO EXCLUDE THE PROPOSED EXPERT REPORTS,
OPINIONS, AND TESTIMONY OF GRAHAM WADE**

I, Michael M. Rosensaft, declare pursuant to 28 U.S.C. § 1746 as follows:

1. I am a partner in the law firm of Katten Muchin Rosenman LLP. I am one of the attorneys representing Robert Klugman in the above-captioned action. I submit this declaration in further support of Defendants' Motion to Exclude the Proposed Expert Reports, Opinions, and Testimony of Graham Wade. The facts stated in this declaration are based on my personal knowledge, and if called upon as a witness, I would and could testify competently to them.
2. Attached as **Exhibit A** is a true and correct copy of excerpts from Graham Wade's Expert Report, dated December 31, 2021.
3. Attached as **Exhibit B** is a true and correct copy of Exhibit 3016 of Plaintiff SKAT's Deposition of Christian Ekstrand, dated May 6, 2021.
4. Attached **Exhibit C** is a true and correct copy of excerpts from the transcript of the Deposition of Graham Wade, dated March 16, 2022.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that I executed this declaration on July 19, 2024 in New York, New York.

Dated: New York, New York
July 19, 2024

/s/ Michael M. Rosensaft
Michael M. Rosensaft